

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (currently amended): A nickel-tantalum alloy sputtering target for gate electrode material, comprising a heat-treated sputtering target body having a recrystallization texture and consisting of 0.5 to 10at% of tantalum with the balance being nickel and inevitable impurities, the content of said inevitable impurities in the target, excluding gas components, being 100wtppm or less and said gas components of said inevitable impurities including an oxygen content of 50wtppm or less and nitrogen, hydrogen and carbon contents each of 10wtppm or less.

Claim 2 (previously presented): A nickel-tantalum alloy sputtering target for gate electrode material, comprising a heat-treated sputtering target body having a recrystallization texture and consisting of 1 to 5at% of tantalum with the balance being nickel and inevitable impurities, the content of said inevitable impurities in the target, excluding gas components, being 100wtppm or less and said gas components of said inevitable impurities including an oxygen content of 50wtppm or less and nitrogen, hydrogen and carbon contents each of 10wtppm or less.

Claims 3-11 (canceled).

Claim 12 (previously presented): A nickel-tantalum alloy sputtering target according to claim 1, wherein inevitable impurities in the target, excluding gas components, are 10wtppm or less.

Claim 13 (canceled).

Claim 14 (currently amended): A nickel-tantalum alloy sputtering target according to claim [13] 1, wherein oxygen content in the target is 10wtppm or less.

Claim 15 (previously presented): A nickel-tantalum alloy sputtering target according to claim 1, wherein an initial magnetic permeability of in-plane direction of the target is 50 or more.

Claim 16 (previously presented): A nickel-tantalum alloy sputtering target according to claim 1, wherein a maximum magnetic permeability on an initial magnetization curve of in-plane direction of the target is 100 or more.

Claim 17 (previously presented): A nickel-tantalum alloy sputtering target according to claim 1, wherein an average crystal grain size of the target is 80 $\mu$ m or less.

Claim 18 (canceled).

Claim 19 (previously presented): A nickel-tantalum alloy sputtering target according to claim 2, wherein inevitable impurities in the target, excluding gas components, are 10wtppm or less.

Claim 20 (canceled).

Claim 21 (previously presented): A nickel-tantalum alloy sputtering target according to claim 19, wherein oxygen content in the target is 10wtppm or less.

Claim 22 (previously presented): A nickel-tantalum alloy sputtering target according to claim 21, wherein an initial magnetic permeability of in-plane direction of the target is 50 or more.

Claim 23 (previously presented): A nickel-tantalum alloy sputtering target according to claim 22, wherein a maximum magnetic permeability on an initial magnetization curve of in-plane direction of the target is 100 or more.

Claim 24 (previously presented): A nickel-tantalum alloy sputtering target according to claim 23, wherein an average crystal grain size of the target is 80 $\mu$ m or less.

Claims 25-28 (canceled).

Claim 29 (previously presented): A nickel-tantalum alloy sputtering target according to claim 24, wherein a content of Fe in said sputtering target is no greater than 1 wtppm.

Claim 30 (previously presented): A nickel-tantalum alloy sputtering target according to claim 1, wherein a content of Fe in said sputtering target is no greater than 1 wtppm.

Claim 31 (currently amended): A nickel-tantalum alloy sputtering target according to claim 1, wherein said recrystallization texture of said heat-treated sputtering target body is produced by heat treating said body at a recrystallization temperature of 500°C to 950°C ~~and has a non-oriented crystal structure.~~

Claim 32 (currently amended): A nickel-tantalum alloy sputtering target according to claim 2, wherein said recrystallization texture of said heat-treated sputtering target body is produced by heat treating said body at a recrystallization temperature of 500°C to 950°C ~~and has a non-oriented crystal structure.~~

Claim 33 (canceled).